

Mail Stop 3561

January 15, 2009

Via Fax & U.S. Mail

Mr. Yan K. Skwara
Chief Executive Officer and Principal Financial Officer
1635 Rosecrans Street, Suite C
San Diego, California 92106

**Re: US Farms, Inc.
Form 10-KSB for the year ended December 31, 2007
Filed April 15, 2008
File No. 000-27487**

Dear Mr. Skwara:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Lyn Shenk
Branch Chief